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Non-Filer Engagement Letter

This letter is to confirm and specify the terms of my engagement with you and to clarify the nature and extent of the tax services I will provide.

My engagements are limited to performing the following services:

Prepare the forms Federal 1040 for:

_____	_____
_____	_____
_____	_____
_____	_____

This engagement does not cover the preparation of any tax returns not listed above nor any representation, which, if Cube Tax Service, Frank S Dustin Jr., is to provide, will be covered under a separate engagement letter.

My Responsibilities to You

I will not verify all information you give me; however, I may ask for additional clarification of some information.

If, during my work, I discover information that affects prior-year tax returns, I will make you aware of the facts. However, I cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact me to discuss the best resolution of the issue. I will be happy to prepare appropriate amended returns as a separate engagement.

My work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by me.

In accordance with federal law, in no case will I disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

Return Penalties and Return Disclosure

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it

may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, I will advise you if I identify such a situation, and I will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If I conclude that I am obligated to disclose a position and you refuse to permit disclosure, I reserve the right to withdraw from the engagement. Likewise, where I disagree about the obligation to disclose a position, you also have the right to choose another tax professional to prepare your return. In either event, **you agree to compensate me for our services to the date of withdrawal.** Our engagement with you will terminate upon our withdrawal.

I have advised you that the federal tax law accountant-client privilege can only be asserted in noncriminal tax proceedings before the IRS, and federal court with regard to noncriminal tax matters in which the IRS is a party. Thus, I could be compelled to testify against you about anything you tell me, anything I learn during the preparation of your returns, or about documents you provide me.

Retention Policy

It is my policy to keep records for 7 years. However, I do not keep any of your original records, so I will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. You acknowledge that I am free to destroy these records.

Fees

My fees for tax services will be based in part upon the amount of time required at my standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Unless agreed otherwise.

A retainer of \$150 per year is required to start our engagement. Additional invoices will be presented when the retainer is depleted, work will stop until additional invoices are paid. Today's retainer is \$ _____.

Withdrawal

I have the right to withdraw from this engagement if you do not provide me with any information I request in a timely manner, refuse to cooperate with any reasonable requests, or misrepresent any facts. My withdrawal will release me from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate me for my time and out-of-pocket expenses through the date of our withdrawal. I also reserve the right for withdrawal and/or halting services due to non-payments.

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to me. If you disagree with any of these terms, please notify me immediately.

I want to express my appreciation for this opportunity to work with you.

Sincerely yours,

Cube Tax Service

Agreed and accepted by:

Print: _____

Signature: _____

Date: _____